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GOVERNOR



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COMMISSIONER OF ADMINISTRATION

**State of Louisiana**  
Division of Administration  
**Office of State Uniform Payroll**

January 28, 2015

OFFICE OF STATE UNIFORM PAYROLL MEMORANDUM #2015-34

TO: LaGov HCM Paid Agency Human Resources  
and Employee Administration Staff

FROM: Andrea P. Hubbard  
Director

SUBJECT: 2015 Tax Withholding for Non-Resident Aliens

Effective January 1, 2015, Non-Resident Alien employees with the "Non-Resident tax calculation" indicator on IT0210 will have their federal tax withholding calculated using the tax withholding procedure published in the [2015 IRS Publication 15, Circular E, Employer's Tax Guide](#). In LaGov HCM, Non-Resident Aliens are those employees with a residence status on IT0094 of "Alien Authorized to Work". **Non-Resident Alien students from India are not subject to this procedure.**

For 2015, the biweekly amount that will be automatically added to Non-Resident Alien employee wages before taxes are calculated is \$88.50. This additional amount does not represent wages, is not paid to the employee, will not be reported on the employee's W-2 as wages, and will not appear on the employee's remuneration statement.

**Reminder:** All Non-Resident Alien employees are required to complete a new [Form W-4](#) (Employee's Withholding Allowance Certificate) or [Form 8233](#) (Exemption from Withholding on Compensation for Independent Personal Services of a Nonresident Alien Individual) annually, as applicable. Refer to the [Non-Resident Alien \(Alien Authorized to Work\) Procedures](#) on the [OSUP Procedures](#) page for additional information.

Any questions regarding tax withholding procedures for Non-Resident Aliens (Aliens Authorized to Work) should be directed to a member of the OSUP Wage & Tax Administration Unit at [\\_DOA-OSUP-WTA@la.gov](mailto:_DOA-OSUP-WTA@la.gov) or (225):

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APH:THA/pbh